

Property Tax Reappraisal Study Committee

3rd Meeting

Room 317 (Old Law Library), State Capitol Building

Agenda

Monday, January 12, 2004

9:00 – 12:00	<i>Joint Meeting with Tax Reform Study Committee</i>
12:00 – 1:15	Lunch Break
1:15 – 1:30	Call Meeting to Order – <i>Representative Devlin, Presiding Officer</i> <ul style="list-style-type: none">• Approval of Minutes of Previous Meeting
1:30 – 2:30	Committee Business <ul style="list-style-type: none">• Discussion of Joint Meeting• Budget Review
2:30 – 3:30	Discussion of “Property Taxes Paid on Residential Property: A Nine State Comparison” Spreadsheet
3:30 – 3:45	Break
3:45 – 4:15	Discussion of “Property Taxes Paid on Residential Property: A Nine State Comparison” Spreadsheet (continued)
4:15 – 4:45	Public Comment
5:00	Adjourn

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| 8:00 | Call Meeting to Order – <i>Representative Devlin, Presiding Officer</i> |
| 8:05 – 10:00 | DOR Ideas for Change <ul style="list-style-type: none">• Separate Exemption for Land• Annual Sales Ratio Study vs Current Phase-in of Reappraisal• More ideas |
| 10:00 – 10:15 | Break |
| 10:15 – 11:15 | DOR Ideas for Change (continued) |
| 11:15 – 12:00 | Public Comments |
| 12:00 – 12:30 | Closing Business <ul style="list-style-type: none">• Assignments• Next meeting date• Other |
| 12:30 | Adjourn |

Joint Meeting of Tax Reform Study Committee and Property Tax Reappraisal Study Committee (SB461, 2003 Session)

Room 317 (Old Law Library), State Capitol Building

Agenda

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Senate Bill 461 (2003) created the interim Tax Reform Study Committee and the interim Property Tax Reappraisal Study Committee. It also required that the two committees coordinate their work, report to each other after each meeting, and meet together at least once every 6 months. This is the first joint meeting of the two committees.

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| 9:00 | Call Meeting to Order – <i>Senator Keith Bales, Presiding Officer Tax Reform Study Committee; Representative Ron Devlin, Presiding Officer Property Tax Reappraisal Study Committee</i> |
| 9:00 – 9:15 | Report to the Joint Committee on the Committees' Budget – <i>Larry Finch, Tax Policy and Research, DOR</i> |
| 9:15 – 10:00 | Report of Interim Activities of Tax Reform Study Committee - <i>Senator Keith Bales, Presiding Officer</i>

Report of Interim Activities of Property Tax Reappraisal Study Committee – <i>Representative Ron Devlin, Presiding Officer</i> |
| 10:00 – 10:30 | Constitutionality Issues Relating to the Property Tax – <i>Lee Heiman, Legislative Services Division</i> |
| 10:30 – 11:30 | Discussion of Interaction of Tax Reform and Property Tax Reappraisal Committees and Tax Reform Proposals – <i>All Committee Members</i> |
| 11:30 – 12:00 | Public Comment |
| 12:00 | Adjourn Joint Meeting |